

2017

CERTIFICATE

To the Clerk of Edwards County, State of Kansas

We, the undersigned, officers of

City of Offerle

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2017; and
(3) the Amount(s) of 2016 Ad Valorem Tax are within statutory limitations.

		Page No.	2017 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.				
General	12-101a	7	143,000	52,056	
Debt Service	10-113				
Library	12-1220				
Special Highway		8	20,000		
Water		8	60,000		
Sewer		9	40,000		
Totals		xxxxxx	263,000	52,056	
Resolution required? Notice of the vote to adopt required to be published?			No		County Clerk's Use Only
Budget Summary		10			
Neighborhood Revitalization		11			Nov 1, 2016 Total Assessed Valuation

Assisted by:
 VonFeldt, Bauer & VonFeldt
 Certified Public Accountants
 Address:
 PO Box 127
 Larned, KS 67550
 Email:
 adk@cpavbv.com

Date Attested: _____, 2016

 County Clerk

 Governing Body

City of Offerle

2017

Computation to Determine Limit for 2017

Amount of Levy

1. Total tax levy amount in 2016 budget	+ \$	<u>51,991</u>
2. Debt service levy in 2016 budget	- \$	<u>0</u>
3. Tax levy excluding debt service	\$	<u>51,991</u>

2016 Valuation Information for Valuation Adjustments

4. New improvements for 2016 :	+ _____	0
5. Increase in personal property for 2016 :		
5a. Personal property 2016	+ _____	20,586
5b. Personal property 2015	- _____	22,968
5c. Increase in personal property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2016 :		
6a. Real estate	+ _____	0
6b. State assessed	+ _____	0
6c. New improvements	- _____	0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ _____	0
7. Valuation of property that has changed in use during 2016 :	+ _____	0
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		<u>0</u>
9. Total estimated valuation July 1, 2016	<u>698,049</u>	
10. Total valuation less valuation adjustment (9 minus 8)		<u>698,049</u>
11. Factor for increase (8 divided by 10)		<u>0.00000</u>
12. Amount of increase (11 times 3)	+ \$ _____	0
13. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ _____	<u>51,991</u>
14. Debt service levy in this 2017 budget		<u>0</u>
15. 2017 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>51,991</u>
16. Consumer Price Index for all urban consumers for calendar year 2015		<u>0.125%</u>
17. Consumer Price Index adjustment (3 times 16)	\$ _____	65
18. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)	\$ _____	<u>52,056</u>

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

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Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2016	Ad Valorem Levy Tax Year 2015	Allocation for Proposed Year 2017				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	51,991	12,035	262	1,026	4,367	47
Debt Service						
Library						
TOTAL	51,991	12,035	262	1,026	4,367	47

County Treas Motor Vehicle Estimate	<u>12,035</u>					
County Treas Recreational Vehicle Estimate		<u>262</u>				
County Treas 16/20M Vehicle Estimate			<u>1,026</u>			
County Treas Commercial Vehicle Tax Estimate				<u>4,367</u>		
County Treas Watercraft Tax Estimate					<u>47</u>	
Motor Vehicle Factor	<u>0.23148</u>					
Recreational Vehicle Factor		<u>0.00504</u>				
16/20 Vehicle Factor			<u>0.01973</u>			
Commercial Vehicle Factor				<u>0.08400</u>		
Watercraft Factor					<u>0.00090</u>	

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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2015	Current Amount for 2016	Proposed Amount for 2017	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2016 and/or 2017 from a non-budgeted fund.

City of Offerle

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STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2016	Date Due		Amount Due 2016		Amount Due 2017	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012	4/27/2012	11/1/2022	3.15	57,000	42,000	5/1,11/1	11/1	1,323	6,000	1,134	6,000
Series 2013	9/3/2013	12/1/2033	4.50 - 5.00	123,000	117,000	6/1,12/1	12/1	5,638	4,000	5,438	4,000
Total G.O. Bonds					159,000			6,961	10,000	6,572	10,000
Revenue Bonds:											
NONE											
Total Revenue Bonds					0			0	0	0	0
Other:											
NONE											
Total Other					0			0	0	0	0
Total Indebtedness					159,000			6,961	10,000	6,572	10,000

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STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2016	Payments Due 2016	Payments Due 2017
Steel Building	3/25/2008	120	4.65	19,645	3,072	2,600	2,600
Totals					3,072	2,600	2,600

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Offerle

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	12,094	38,092	51,873
Receipts:			
Ad Valorem Tax	48,926	50,021	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,282	1,000	1,000
Motor Vehicle Tax	13,702	10,895	12,035
Recreational Vehicle Tax	296	292	262
16/20M Vehicle Tax	1,156	1,126	1,026
Commercial Vehicle Tax	4,505		4,367
Watercraft Tax		48	47
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Sales Tax	14,883	15,792	14,000
Franchise Tax	7,716	9,599	8,000
Reimbursements	7,127		
Interest on Idle Funds	15	15	15
Neighborhood Revitalization Rebate			-415
Miscellaneous	624	250	250
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	100,232	89,038	40,587
Resources Available:	112,326	127,130	92,460
Expenditures:			
Salaries	6,235	12,422	12,700
Payroll Taxes	9,743	10,035	10,400
Employee Benefits	1,678	1,500	1,500
Workers Compensation	3,542	3,577	4,000
KPERS	5,064	5,216	5,400
Insurance	5,312	5,365	5,500
General Administration	13,644	13,917	15,000
Streets	440	1,882	2,000
Fire	5,659	5,610	6,000
Street Lights	5,645	5,758	6,000
Park	3,790	3,683	3,900
Equipment	7,997	2,692	67,000
Lease Purchase Payment	2,600	2,600	2,600
Cash Forward (2017 column)			
Miscellaneous	2,885	1,000	1,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	74,234	75,257	143,000
Unencumbered Cash Balance Dec 31	38,092	51,873	xxxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	105,500	101,500	143,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			143,000
Tax Required			50,540
Delinquent Comp Rate: 3.0%			1,516
Amount of 2016 Ad Valorem Tax			52,056

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	8,299	11,407	14,810
Receipts:			
State of Kansas Gas Tax	5,177	5,250	5,190
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	5,177	5,250	5,190
Resources Available:	13,476	16,657	20,000
Expenditures:			
Street Repair and Maint	2,069	1,847	20,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,069	1,847	20,000
Unencumbered Cash Balance Dec 31	11,407	14,810	0
2015/2016/2017 Budget Authority Amount:	12,000	16,000	20,000

Adopted Budget Water	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	10,650	13,703	12,000
Receipts:			
Customer Receipts	46,432	45,000	48,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Recd			
Total Receipts	46,432	45,000	48,000
Resources Available:	57,082	58,703	60,000
Expenditures:			
Operations	19,596	19,989	31,000
Salaries	10,501	10,816	12,000
Supplies & Repairs	417	3,330	4,000
Equipment	3,402	2,821	3,000
Water Tower Expense	9,463	9,747	10,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expd			
Total Expenditures	43,379	46,703	60,000
Unencumbered Cash Balance Dec 31	13,703	12,000	0
2015/2016/2017 Budget Authority Amount:	77,000	58,000	60,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	13,942	9,811	9,000
Receipts:			
Customer Receipts	18,887	17,581	20,000
Debt Service	11,716	11,458	11,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	30,603	29,039	31,000
Resources Available:	44,545	38,850	40,000
Expenditures:			
Operations	4,291	4,420	5,000
Salaries	11,991	6,351	7,000
Supplies & Repairs	2,095	2,116	3,000
Equipment	37		8,426
Principal	9,000	10,000	10,000
Interest	7,318	6,961	6,572
Fees	2	2	2
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	34,734	29,850	40,000
Unencumbered Cash Balance Dec 31	9,811	9,000	0
2015/2016/2017 Budget Authority Amount:	49,000	39,000	40,000

Adopted Budget 0	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2015/2016/2017 Budget Authority Amount:	0	0	0

2017

NOTICE OF BUDGET HEARING

The governing body of
City of Offerle
will meet on August 15, 2016 at 7:00 PM at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2017 Expenditures and Amount of Current Year Estimate for 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	74,234	73.899	75,257	73.671	143,000	52,056	74.574
Debt Service							
Library							
Special Highway	2,069		1,847		20,000		
Water	43,379		46,703		60,000		
Sewer	34,734		29,850		40,000		
Totals	154,416	73.899	153,657	73.671	263,000	52,056	74.574
Less: Transfers	0		0		0		
Net Expenditure	154,416		153,657		263,000		
Total Tax Levied	51,172		51,991		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	692,457		705,721		698,049		

Outstanding Indebtedness,

January 1,	2014	2015	2016
G.O. Bonds	175,000	168,000	159,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	7,145	5,524	3,072
Total	182,145	173,524	162,072

*Tax rates are expressed in mills

Carrie Barlow

City Official Title: City Clerk

2017 Neighborhood Revitalization Rebate

Budgeted Funds for 2017	2016 Ad Valorem before Rebate**	2016 Mil Rate before Rebate	Estimate 2017 NR Rebate
General	52,056	74.574	415
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	52,056	74.574	415

2016 July 1 Valuation: 698,049

Valuation Factor: 698.049

Neighborhood Revitalization Subj to Rebate: 5,566

Neighborhood Revitalization factor: 5.566

**This information comes from the 2017 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.